

Analyze Program Costs

Total
Break-Even
Daily Revenue
Point
 vs.

\$ _____ vs. \$ _____

If the **break-even point** is more than the **total daily revenue**, changes need to be made to decrease costs and/or increase revenue.

Guidelines Percentages		
	A	B
Expenses	Guidelines (%)	Revenue
1. Food	42	
2. Paper Supplies	2	
3. Labor	42	
4. Other Labor	1	
5. Equipment	2	
6. Overhead	10	
7. Miscellaneous	1	
Total	100	